

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER BROWN AND DEANORA BROWN

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business :  
Taxes under Article ~~(\*)~~ 23 of the  
Tax Law for the Year(s) 1967, 1968 & :  
1969.

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Margaret A. Groelz, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 30th day of April, 1976, she served the within  
Notice of Decision (~~on Determination~~) by (certified) mail upon Peter and  
Deanora Brown (~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. and Mrs. Peter Brown  
410 West 24th Street  
New York, New York 10011  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~of~~) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (~~representative of the~~) petitioner.

Sworn to before me this

30th day of April, 1976

Janet Mach

Margaret A. Groelz

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER BROWN & DEANORA BROWN

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article (8) 23 of the  
Tax Law for the Year(s) 1967, 1968 &  
1969.

State of New York  
County of Albany

Margaret A. Groelz, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 30th day of April, 1976, she served the within Notice of Decision (~~on Determination~~) by (certified) mail upon Abraham H Spilky ESQ & Robert L Spilky, (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Abraham H Spilky Esq & Robert L Spilky, Esq.  
Eaton, Van Winkle & Greenspoon  
600 Third Avenue  
New York, New York 10016  
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

30th day of April, 1976

Margaret A Groelz

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

DATED: Albany, New York  
April 30, 1976

Mr. and Mrs. Peter Brown  
410 West 24th Street  
New York, New York 10011

Dear Mr. and Mrs. Brown:

Please take notice of the **DEFAULT ORDER**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section (s) **722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**.  
from the date of this notice.

Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or concerning any other matter relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

  
Paul B. Coburn  
Supervising Tax  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER BROWN AND DEANORA BROWN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Unincorporated Business  
Taxes under Article(s) 23 of the Tax Law for the  
Year(s) 1967, 1968 and 1969.

Petitioner(s) Peter Brown and Deanora Brown, 410 West 24th Street ,  
New York, New York 10011, filed a petition for redetermination of deficiency  
or for refund of unincorporated business taxes under Article(s)  
23 of the Tax Law for the year(s) 1967, 1968 and 1969. File No. (s) 9-38940955.

A formal hearing on the petition was scheduled before  
Negel G. Wright, Hearing Officer, at the offices of the State  
Tax Commission, 2 World Trade Center, New York, New York,  
on March 9, 1976 at 10:45 A.M. . Notice of said formal  
hearing was given to petitioner(s) and petitioner(s) representative,  
Abraham H. Spilky, Esq. and . Petitioner(s) or petitioner(s) representative did  
Robert L. Spilky, Esq. not appear at the formal hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
it is

ORDERED that the petition of Peter Brown and Deanora Brown  
be and the same is hereby denied.

DATED: Albany, New York  
April 30, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107  
STATE CAMPUS  
ALBANY, N.Y. 12227

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DATED: Albany, New York  
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HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

Mr. and Mrs. Peter Brown  
410 West 24th Street  
New York, New York 10011

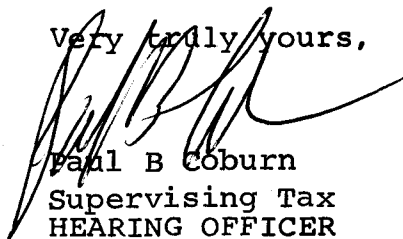
Dear Mr. and Mrs. Brown:

Please take notice of the DEFAULT ORDER  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section (g) 722 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within 4 months.  
from the date of this notice.

Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or concerning any other matter relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,



Paul B Coburn  
Supervising Tax  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK  
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227

☐ Moved, No. forwardable  
NEW YORK, N. Y. 10011

- ☐ Moved, No. forwardable  
☐ No such address  
☒ Moved, not forwardable  
☒ Addressee unknown

*MOVED  
NO FORWARDABLE  
MAY 5-1976*

Mr and Mrs. Peter Brown

410 West 24th Street

New York, New York 10011

CERTIFIED

No. 403343

MAIL

3858

5/7/76

M. J. M.



NO BETTER  
AVAILABLE

ADDRESS

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**PETER BROWN AND DEANORA BROWN**

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
**Unincorporated Business**  
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Year(s) **1967, 1968 and 1969.**

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**New York, New York 10011,** filed a petition for redetermination of deficiency  
or for refund of **unincorporated business** taxes under Article(s)  
**23** of the Tax Law for the year(s) **1967, 1968 and 1969.** File No.(s) **9-38940955.**

A **formal hearing** on the petition was scheduled before

**Nigel G. Wright, Hearing Officer**, at the offices of the State  
Tax Commission, **2 World Trade Center, New York, New York,**

on **March 9, 1976** at **10:45 A.M.** Notice of said **formal**

**hearing** was given to petitioner(s) and petitioner(s) representative,  
**Abraham H. Spilky, Esq. and** Petitioner(s) or petitioner(s) representative did  
**Robert L. Spilky, Esq.**

not appear at the **formal hearing**. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
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DATED: Albany, New York  
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